

Title 35, Part VIII, Subpart 03 Tobacco Tax

Chapter 01 Stamps shall be properly affixed to cigarettes; Stamp invoices

- 100 The following tobacco is contraband and subject to confiscation without the need of a warrant if found present by the Department or its agents:
1. Any cigarettes which, if a wholesaler, are in its possession for more than 72 hours and have not been authorized to be segregated for interstate sale or maintained in a bonded warehouse; or, if a retailer, are in its possession for more than 48 hours; and
 - a. Which do not have the applicable stamp properly affixed as required; or
 - b. Which are possessed by a wholesaler or retailer who doesn't have a tobacco permit or whose permit has been revoked.
 2. Any other tobacco product,
 - a. Which are possessed by a wholesaler or retailer who doesn't have a tobacco permit or whose permit has been revoked; or
 - b. Upon which the proper excise tax has not been paid.
- 101 Affixed as required means,
1. So securely affixed as to require the continued application of water or of steam to remove it, or otherwise affixed so that it may not be removed without destruction or mutilation; and
 2. A materially complete stamp is affixed, as opposed to merely a partial stamp. Although a small portion of the stamp may be missing and still be considered "materially complete", the stamp is not considered "materially complete" if it does not clearly indicate the due payment of the tax and/or clearly identify, by serial number or otherwise, the permittee who affixed the stamp to the particular package as required by Miss. Code Ann. Section 27-69-3(r). All digits within the serial number or letters within the word "Mississippi" must be legible. Any stamp which fails to meet these standards will be considered "partial stamps" and subject the cigarettes, to which it is affixed, to confiscation.
- 102 Retailers and wholesalers shall maintain all stamp invoices separately from other invoices for a period of three years from the date of purchase of such stamps. Failure to do so may be considered a violation of Miss. Code Ann. Section 27-69-37.
- 103 (Reserved)